



Table of Contents

| | |
|--|----|
| Budget 2008 | 1 |
| Bill C-28 receives Royal Assent | 3 |
| GST/HST annual information schedule for financial institutions | 4 |
| Tax status of merger and acquisition services | 4 |
| GST/HST rebate/refund holds and outstanding corporate income tax returns (T2s) for corporations exempt from paying tax under the Income Tax Act | 5 |
| Corporations and commercial activity | 5 |
| First Nations Goods and Services Tax (FNGST) | 5 |
| Foot orthotics and specialty footwear | 6 |
| Procedure for municipalities to recover overpayment of net tax | 7 |
| GST/HST electronic filing | 7 |
| Foreign convention info sheets | 7 |
| Fraud prevention | 8 |
| Prescribed rates of interest | 8 |
| What's new in publications | 10 |

Budget 2008

The federal budget, tabled by the Minister of Finance on February 26, 2008, included several proposed measures relating to the GST/HST and excise duties in the *Notice of Ways and Means Motion to Amend the Excise Tax Act Relating to the Goods and Services Tax and Harmonized Sales Tax (GST/HST)* and the *Notice of Ways and Means Motion to Amend the Excise Act, 2001, the Excise Act, and the Customs Tariff*. The following are highlights of these measures for GST/HST and excise duty purposes. Subsequent to this, Bill C-50, the *Budget Implementation Act, 2008* received first reading in the House of Commons on March 14, 2008.

Health measures

Supplies of most health care services and products are exempt from the GST/HST, and supplies of prescription drugs and certain medical devices are zero-rated. The budget proposes to expand and clarify provisions relating to the following health care services and products for supplies made after February 26, 2008. These measures include:

- Specially designed training for individuals with autism or other disorders or disabilities will be exempt. This applies to training given to individuals who have a disorder or a disability or to someone who provides personal care or supervision to such an individual. As well, the training cannot be similar to training ordinarily given to others and must be:
 - provided by a government;
 - fully or partially funded by a government program; or
 - certified in writing by a practitioner, medical practitioner, social worker, registered nurse or a prescribed person as being an appropriate means to assist the particular individual in coping with the effects of their disorder or disability;
- Nursing services provided in a health care facility or a person's home are exempt. This exemption will be expanded to include all nursing services, regardless of where they are performed, if the nursing services are rendered to individuals by a registered nurse, a registered nursing assistant, a licensed or registered practical



nurse or a registered psychiatric nurse within a nurse-patient relationship. As well, prescribed diagnostic, treatment or other health care services (e.g., blood tests and X-rays) that are currently exempt when made on the order of a medical or other practitioner will also be exempt when ordered by a registered nurse authorized under the laws of a province or territory to order such services if the order is made within a nurse-patient relationship;

- Currently, drugs prescribed by medical practitioners (i.e., physicians and dentists) are zero-rated. This provision will be expanded to include drugs prescribed by other health care professionals who are authorized to prescribe them under the laws of a province or territory. This measure will also apply to supplies made on or before February 26, 2008 if GST/HST was neither charged nor collected in respect of the supply;
- A number of additional medical and assistive devices will be zero-rated (e.g., neuromuscular stimulation or standing therapy devices, chairs specially designed for disabled individuals, chest wall oscillation systems, specially trained service animals); and
- Professional services rendered to individuals by physicians or certain health care professionals will now be exempt even when supplied by a corporation (currently these services are only exempt when supplied directly by physicians or other health care professionals).

GST/HST treatment of long-term residential care facilities

Effective February 27, 2008, the budget proposes to clarify rules related to the application of the GST/HST to the construction or purchase and operation of residential care facilities. These amendments will affect the conditions for claiming a new residential rental property (NRRP) rebate for long-term residential care facilities, head lease payments, and self-assessment rules for builder-operators of such facilities.

In particular, builder-operators and purchasers of residential care facilities will be entitled to claim a NRRP rebate even if they are supplying their residents with nursing and/or personal care services that include a residential unit, provided that all of the other conditions for claiming the rebate are met. Prior to the proposed amendments, builder-operators and purchasers of residential care facilities could only claim a NRRP rebate if they supplied residential units (i.e., long-term residential rentals). If they supplied nursing and/or personal care services that included the use of a residential unit they were disqualified from claiming the NRRP rebate.

In some cases, builders of residential care facilities will be required to file an election in order to claim the NRRP rebate. This election must be made for a reporting period that ends on or before February 26, 2010, and must be filed no later than the due date of the return for that reporting period.

If you are an owner of a residential care facility that began leasing a newly constructed or substantially renovated facility to an operator on or before February 26, 2008, and you were charging, collecting or remitting GST/HST on the lease payments on or before that date, you may be subject to a change in use under the proposed rules that creates a tax liability in your reporting period that includes February 27, 2008. Also, if you own land that you have leased before February 28, 2008, to a person who constructs or substantially renovates a residential care facility on the land, similar change in use rules may apply to you. If either of these situations apply to you, you should contact GST/HST rulings at 1-800-959-8287.

For detailed information refer to GST/HST Info Sheet GI-045, *Residential Care Facilities and Proposed Changes in the 2008 Budget*.

GST/HST treatment of property leases for wind and solar power equipment

Currently, the supply of a right to explore for or exploit certain natural resources is not subject to GST/HST. For supplies made on or after February 26, 2008, the budget proposes that this treatment be expanded to include a supply of a right to enter or use land to generate, or evaluate the feasibility of generating electricity from sun or wind. Consistent with current rules, this expanded GST/HST relief will not apply if the supply is made directly to

a consumer or to a person who is not a GST/HST registrant and who acquires the right in the course of a business of making supplies of electricity to consumers.

This treatment will also apply to supplies made before February 26, 2008, but only in respect of the portion of the consideration for the supply that becomes payable, or is paid without having become payable, after February 25, 2008.

Tobacco taxation

The 2008 Budget proposes to implement certain measures with respect to tobacco. These measures include:

- restrictions on the right to possess or import tobacco manufacturing equipment ;
- an increase in the amount of duty payable on tobacco sticks and an adjustment to the amount of duty on packaged manufactured tobacco;
- authorization to import **stamped** tobacco products to be delivered to a duty free shop;
- explicit authority for the Minister of National Revenue to refuse to issue a licence or registration where access to the premises is denied or impeded by any person.

For comprehensive information on amendments to tobacco taxation, refer to Excise Duty Notice EDN21, *Enhancements to Tobacco Compliance and Changes to Duty on Certain Tobacco Product*

Excise duty on imitation spirits

Effective February 27, 2008, the budget proposes that imitation spirits (i.e., spirit-flavoured brewed products that have an alcohol concentration of more than 11.9% by volume) will be subject to the same duty rate as for spirits, \$11.696 per litre of absolute alcohol, rather than for beer.

Products derived from a brewing process with an alcohol concentration of 11.9% or less alcohol by volume will continue to qualify for the duty rate for beer (i.e., \$0.3122 per litre).

Producers or importers of imitation spirits with an alcohol content greater than 11.9% will be required to obtain a licence to produce spirits. As a transitional measure, their existing licence to produce or import beer will be accepted as a licence to produce or import spirits until 30 days after this measure receives Royal Assent. For additional information on this subject, refer to Excise Duty Notice EDN20, *Budget Announcement – Excise Duty on Imitation Spirits*.

Previously announced measures

Among other measures, the budget confirms the Government's intention to proceed with previously announced tax measures, such as proposed improvements to the application of the GST/HST to the financial services sector, announced on January 26, 2007.

The full text of the 2008 budget is available on the Department of Finance Web site at www.fin.gc.ca.

Bill C-28 receives Royal Assent

Bill C-28, *Budget and Economic Statement Implementation Act, 2007*, received Royal Assent on December 14, 2007 and is now referred to as Statutes of Canada, 2007, c.35.

Among other amendments, C-28 contains the legislation to reduce the rate of GST and the federal component of the HST. Effective January 1, 2008 the GST rate was reduced from 6% to 5%, and the HST rate from 14% to 13%. Highlights of Bill C-28 were published in the Fall 2007 edition (No. 66) of the *Excise and GST/HST News*.

GST/HST annual information schedule for financial institutions

If you are a financial institution and a GST/HST registrant, and your total annual revenue is more than \$1 million, you must complete new form GST111, *Schedule 1 – Financial Institution GST/HST Annual Information Schedule*. You are required to file this schedule within six months after the end of your fiscal year for fiscal years that began after 2006. For example, if your fiscal year started on November 1, 2007 and ends on October 31, 2008, you will have to file the schedule by April 30, 2009. You are not required to file this schedule for a fiscal year that began before 2007. For example, if your fiscal year started on November 1, 2006 and ends on October 31, 2007 you do not have to file this schedule for that fiscal year.

GST/HST Info Sheet GI-035, *Annual Information Schedule for Financial Institutions*, explains the filing requirements for the new GST/HST annual information schedule for financial institutions. Guide RC4419, *GST/HST Annual Information Schedule for Financial Institution*, provides definitions and line-by-line instructions on how to complete the schedule.

In Quebec, Revenu Québec administers the GST/HST. If your business is located in Quebec, visit the Revenu Québec Web site at www.revenu.gouv.qc.ca.

Tax status of merger and acquisition services

A corporation wishing to expand its business may consider various options before finalizing a transaction. For example, the corporation may consider acquiring another corporation by purchasing all of its shares or assets (i.e., an acquisition) or it may amalgamate with another corporation creating one larger corporation (i.e., a merger).

A corporation contemplating expansion through a merger or acquisition will often enter into an agreement with a third party where the third party agrees to provide a number of services which may include the following:

- assisting in analyzing, reviewing or presenting proposed or alternative transactions;
- providing research and evaluation services;
- performing a financial analysis;
- assisting in the determination of appropriate values;
- assisting in preparing documents and information;
- identifying and negotiating with prospective parties;
- holding due diligence meetings;
- providing opinions as to fairness;
- assisting in the development, structuring and negotiating of proposed transactions; or
- providing other financial advice.

When these services are provided together by a third party, and the corporation does not have the option of acquiring the services separately, they will generally be characterized as a single supply for GST/HST purposes. For more information on what constitutes a single or multiple supplies, refer to GST/HST Policy Statement P-077R2, *Single and Multiple Supplies*.

Where a corporation is considering various potential transactions, such as a purchase of assets (generally, a taxable supply) or a purchase of financial instruments, such as the shares of a corporation (an exempt supply), and a major part of the third party's role is to assist the corporation in determining the form the transaction should take, the supply by the third party would be a taxable supply of advice.

For more information on services provided by a third party to a corporation related to merger and acquisition transactions contact GST/HST Rulings at 1-800-959-8287.

GST/HST rebate/refund holds and outstanding corporate income tax returns (T2s) for corporations exempt from paying tax under the *Income Tax Act*

In general, the *Excise Tax Act* (the “Act”) prohibits the payment of rebates and refunds to a person until all returns of which the CRA has knowledge, and that are required to be filed under the Act, the *Income Tax Act*, the *Excise Act, 2001* and the *Air Travellers Security Charge Act*, have been filed.

If a corporation is required to file a corporate income tax return (T2), any rebate or refund owing will be held by the CRA until the corporation’s T2 is filed, along with any other returns of which the CRA has knowledge.

The CRA has implemented an administrative position regarding outstanding corporate T2s for municipalities, universities, schools and hospitals, non-profit organizations, federal crown corporations and Indian bands that are exempt from paying tax under the *Income Tax Act*. These entities will not have their rebates or refunds automatically held because of outstanding T2s for taxation years ending on or before March 31, 2008. However, failure by these entities to file their T2s by their due dates for taxation years ending April 1, 2008, and for subsequent taxation years, will result in automated holds being placed on their rebates or refunds.

Note that registered charities, Hutterite colonies, and provincial crown corporations are not subject to rebate or refund holds because of outstanding T2s. As well, a registered charity’s or non-profit organization’s rebate or refund will not be automatically held if the registered charity or non-profit organization has an outstanding information return that is required to be filed under either subsection 149(12) or 149.1(14) of the *Income Tax Act*.

Corporations and commercial activity

Generally, where a corporation makes a supply that is not exempt from GST/HST, it is engaged in a commercial activity for purposes of the *Excise Tax Act* (the “Act”), regardless of whether there is a reasonable expectation of profit, or whether the transaction is part of a business the corporation regularly carries on. Therefore, a supply of property or a service by a corporation is generally subject to GST/HST unless it is an exempt supply.

The definition of “commercial activity” in the Act indicates that a corporation that carries on a business or engages in an adventure or concern in the nature of trade is engaged in a commercial activity, regardless of whether it has a reasonable expectation of profit, unless it is making exempt supplies. A corporation that is engaged in a commercial activity is subject to the normal registration rules under the Act. If the corporation is a registrant, it must collect and remit GST/HST on its supplies unless an exempting provision applies. Where a corporation is required to collect and remit GST/HST, the Act may permit the corporation to claim an input tax credit for GST/HST it paid in respect of property or services it acquired for the purpose of making the supply.

First Nations Goods and Services Tax (FNGST)

Several First Nations have recently signed Tax Administration Agreements with the Government of Canada and have passed laws to enact an FNGST.

- Effective December 17, 2007 the Carcross/Tagish First Nation (a self-governing Yukon First Nation) imposed an FNGST on its settlement lands.
- Effective January 1, 2008 the Shuswap First Nation, Akisqnuq First Nation, Lower Kootenay Indian Band, St. Mary’s First Nation Indian Band and the Tobacco Plains Indian Band began levying the FNGST on their

reserves. The Shuswap First Nation's FNGST also applies on the St. Mary's Reserve #1A, which was set aside for all five of the First Nations and Bands.

- As well, on January 1, 2008 the Shuswap First Nation repealed the law imposing a First Nations Tax (FNT) that was applied to on-reserve sales of certain products i.e., alcoholic beverages, fuel and tobacco products. Vendors will no longer be required to charge FNT as the FNGST has replaced the FNT on the Shuswap lands.

The FNGST is designed to work within the GST/HST framework. No additional forms or changes to registration will be required as vendors will simply apply an FNGST to their supplies of goods and services in the same manner as the GST/HST.

Note: Special rules exist for leased vehicles under the FNGST.

Self-assessment

The Shuswap and Akisqnuq First Nations and the Lower Kootenay, St. Mary's and Tobacco Plains Indian Bands and their Indian members are still eligible for tax relief on goods and services acquired on a reserve where FNGST or FNT does not apply. Similarly, a Yukon Indian person who is a member of the Carcross/Tagish First Nation who does not reside in the Yukon continues to be eligible for tax relief on goods and services acquired on reserves outside the Yukon where the FNGST or FNT does not apply. However, where goods that are acquired tax-relieved are brought onto the lands of a First Nations or an Indian Band that has imposed an FNGST, for consumption on those lands, the goods will be subject to the FNGST. In such cases, form GST531, *Return for Self-assessment of the First Nations Goods and Services Tax (FNGST)*, must be completed and submitted to the CRA, together with the FNGST payable on the self-assessment for the goods acquired.

Further information

The CRA has published two notices regarding the implementation of the FNGST: Notice229, *Implementation of the Carcross/Tagish First Nations Goods and Services Tax*, and Notice230, *First Nations Goods and Services Tax (FNGST) imposed by Shuswap, Akisqnuq, Lower Kootenay, St. Mary's and Tobacco Plains First Nations*.

Guide RC4365, *First Nations Goods and Services Tax (FNGST)*, provides additional details about the FNGST. Form GST531 may also be obtained from any CRA tax services office or on the CRA Web site at www.cra.gc.ca/aboriginalpeoples.

Foot orthotics and specialty footwear

Foot orthotics are zero-rated (i.e., taxed at 0%), but the shoes into which they are inserted are subject to GST/HST at 5% or 13%.

A supply of an orthotic or orthopaedic device is zero-rated when the device is custom-made for an individual or when it is supplied on the written order of a medical practitioner for use by a consumer named in that order.

Footwear specially designed for an individual with a crippled or deformed foot or other similar disability encompasses a wide variety of footwear and includes shoes, boots, sneakers and loafers. However, to qualify for zero-rating, the footwear must be specially designed for defects of the foot such as a physical defect characterized by a form or position which is not normal. All other footwear which is not specially designed is subject to GST/HST, regardless of whether an orthotic fits inside or not.

GST/HST Memorandum 4.2, *Medical and Assistive Devices*, provides more detailed information regarding orthotics and specialty footwear.

Procedure for municipalities to recover overpayment of net tax

Municipalities using the Special Quick Method of Accounting that have a permanent establishment in a non-participating province may apply to recover excess amounts remitted due to changes to the remittance rates which were announced for periods after June 30, 2006 and before January 1, 2008.

Regulations Amending the Streamlined Accounting (GST/HST) Regulations, which passed on September 18, 2007, retroactively introduced new remittance rates of 12.2% (instead of 12.3%) for supplies in a participating province, and to 5.6% (instead of 5.7%) for supplies in a non-participating province to ensure that rounding did not penalize municipalities. As a result, certain municipalities remitted excess tax amounts.

The procedure for recovering these amounts is as follows:

- Municipalities using the Special Quick Method that filed their returns for reporting periods after June 30, 2006 using the remittance rates of 12.3% or 5.7% may write to their tax centre asking that their returns be adjusted.
- The subject line of the letter should indicate: "Special Quick Method – Request for recovery of overpayment of tax".
- The letter should specify the municipality's Business Number, reporting periods in question, the amounts remitted, and the new amounts that should be indicated for those reporting periods.
- Letters requesting adjustment to these returns should be filed by June 30, 2008.

GST/HST electronic filing

Eligible GST/HST registrants can now file returns with an amount owing to the CRA over the Internet or by using a touch-tone phone.

Using the 4-digit access code from their personalized returns, registrants can use GST/HST NETFILE or GST/HST TELEFILE to file returns with an amount owing, a nil balance, or a refund of \$10,000 or less. Registrants may file from the convenience of home or office and get immediate confirmation that the CRA has received the return. This results in faster processing so that registrants expecting a refund will receive it sooner – especially if combined with direct deposit. You can learn more about CRA's GST/HST filing options by visiting www.cra-arc.gc.ca/gsthst-filing.

Foreign convention info sheets

The following GST/HST info sheets have been revised to provide more complete information on the Foreign Convention and Tour Incentive Program:

- GI-026, *Visitor Rebate Program – Non-Residents Purchasing Accommodation: When is the Rebate Still Available?*
- GI-027, *Foreign Convention and Tour Incentive Program – Sponsors of Domestic Conventions: Application of the GST/HST to Admissions Sold to Non-Residents*
- GI-028, *Foreign Convention and Tour Incentive Program – Non-Resident Exhibitors: Application of GST/HST to Purchases and Rebate for Purchases*
- GI-029, *Foreign Convention and Tour Incentive Program – Sponsors of Foreign Conventions: What Is a Foreign Convention and Rebate for Purchases*
- GI-030, *Foreign Convention and Tour Incentive Program – Non-Registered Organizers of Foreign Conventions: Rebate for Purchases*
- GI-031, *Foreign Convention and Tour Incentive Program – Registrant Organizers and Convention Facility Operators: Paying and Crediting the Rebate Amount for Foreign Conventions*

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- *GI-032, Foreign Convention and Tour Incentive Program – Non-Residents Purchasing Tour Packages: Rebate for Eligible Tour Packages*
 - *GI-033, Foreign Convention and Tour Incentive Program – Non-Resident Tour Operators: Rebate for Accommodation Sold in Eligible Tour Packages*

The following is a new info sheet on the Foreign Convention and Tour Incentive Program:

- *GI-044, Foreign Convention and Tour Incentive Program – Tour Packages: What Is an Eligible Tour Package*

Fraud prevention

Small and medium businesses and not-for-profit organizations (NPOs) are often subject to mass marketing fraud in the form of deceptive telemarketing, deceptive mail and Internet scams. March was Fraud Prevention Month in Canada and around the world. Since 2004, the Fraud Prevention Forum has been hosting month-long education campaigns in an effort to improve Canadians' awareness and understanding about the dangers of fraud and assist them in recognizing, reporting and stopping fraud.

Chaired by the Competition Bureau, the Forum consists of over 100 members from federal, provincial and municipal governments, law enforcement agencies, consumer and volunteer groups, retailers and others in the private sector, who are committed to fighting fraud aimed at businesses and consumers.

The Spring 2008 edition of this newsletter will highlight the national outreach program in an effort to increase awareness about mass marketing fraud in Canada. For more information about Fraud Prevention Month or the Forum, or to view the complete list of partners, visit www.competitionbureau.gc.ca/fraud.

Prescribed rates of interest

Effective April 1, 2007, in accordance with the recent legislative changes relating to standardized accounting, the interest rate calculations for GST/HST (as well as FNGST and FNT) and the air travellers security charge (ATSC) have been changed to harmonize with the interest rate calculations used for income tax, excise tax, excise duty (except excise duty on beer) and the softwood lumber export charge. As of this date, amounts outstanding are subject to a new prescribed rate of interest equal to the "basic rate" plus 4%, while amounts owing to a person are subject to a new prescribed interest rate equal to the "basic rate" plus 2%.

The prescribed annual rate of interest in effect from January 1, 2008 to March 31, 2008 on overdue amounts payable to the Minister is 8%. The prescribed annual rate of interest on amounts owed by the Minister (i.e., rebates or refunds) is 6%. These rates are applicable to income tax, excise tax, softwood lumber products export charge, GST/HST and ATSC. These rates are also applicable to excise duty (except excise duty on beer) amounts payable after June 30, 2003.

The prescribed annual rate of interest respecting excise duty on beer, on amounts payable for the indicated period, is set at 6%. This rate is also applicable to excise duty (except excise duty on beer) amounts payable prior to July 1, 2003.

| Period | Income Tax, Excise Tax, Softwood Lumber Export Charge, GST/HST and ATSC, Excise Duty (wine, spirits, tobacco) | | Excise Duty (beer) |
|-------------------------|---|------------------------------------|-----------------------|
| | Refund Interest | Arrears and Instalment Interest | Arrears Interest |
| 2008 | | | |
| April 1 – June 30 | 6% | 8% | 6% |
| January 1 – March 31 | 6% | 8% | 6% |
| 2007 | | | |
| October 1 – December 31 | 7% | 9% | 7% |
| July 1 – September 30 | 7% | 9% | 7% |
| April 1 – June 30 | 7% | 9% | 7% |

Penalties

Effective April 1, 2007, the 6% penalty is eliminated on overdue amounts of GST/HST, FNGST, FNT and ATSC. A new failure to file penalty is charged on a return that is filed late with an unremitted or unpaid amount. This new penalty is equal to: (a) 1% of the amount overdue on the return, plus (b) one quarter of the amount calculated in (a), times the number of complete months the return was overdue, starting April 1, 2007, to a maximum of 12 months.

For more information on the new interest rates and penalties refer to GST/HST Info Sheet GI-024, *Harmonizing the Administrative Provisions Respecting Standardized Accounting*.

Up to and including March 31, 2007

The 6% penalty applies on overdue amounts of GST/HST up to and including March 31, 2007.

The prescribed annual rate of interest in effect from January 1, 2007 to March 31, 2007, with respect to the GST/HST (as well as FNGST and FNT) and the ATSC, is set at 3.6500%. Interest and the 6% penalty compound daily. To calculate interest, divide the annual rate by 365 (366 in a leap year) and apply it daily to the previous day's compound balance.

The prescribed annual rate of interest in effect from January 1, 2007 to March 31, 2007, with respect to amounts of income tax, excise tax, excise duty (except excise duty on beer) and the softwood lumber export charge payable to the Minister (i.e., arrears and instalment payments), is established at 9%. The prescribed interest rate on amounts owed by the Minister (i.e., rebates or refunds) is established at 7%. These rates compound daily.

The prescribed annual rate of interest respecting excise duty on beer amounts is set at 7% for the period January 1, 2007 to March 31, 2007. Penalty compounds monthly and interest compounds daily.

| Period | GST/HST, ATSC (per annum) | | Income Tax, Excise Tax, Softwood Lumber Export Charge Excise Duty (wine, spirits, tobacco) | | Excise Duty (beer) | |
|----------------------|------------------------------|---------|--|------------------------------------|-----------------------|---------|
| | Interest | Penalty | Refund Interest | Arrears and Instalment Interest | Interest | Penalty |
| 2007 | | | | | | |
| January 1 – March 31 | 3.65% | 6% | 7% | 9% | 7% | 6% |

Rates of interest for previous periods are available on the CRA Web site.

What's new in publications

The following is a list of new or revised excise and GST/HST forms and publications.

GST/HST Forms

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| GST20 | <i>Election for GST/HST Reporting Period</i> |
| GST59 | <i>GST/HST Return for Imported Taxable Supplies</i> |
| GST60 | <i>GST/HST Return for Acquisition of Real Property</i> |
| GST111 | <i>Schedule 1 – Financial Institution GST/HST Annual Information Schedule</i> |
| GST116 | <i>Application, Renewal, or Revocation of the Authorization for a Qualifying Institution to use Particular Methods</i> |
| GST117 | <i>Transitional Year Election or Revocation of an Election for a Qualifying Institution to Determine Input Tax Credits on Residual Inputs</i> |
| GST118 | <i>Election or Revocation of an Election for a Financial Institution to use the Prescribed Percentage</i> |
| GST159 | <i>Notice of Objection (GST/HST)</i> |
| GST191-WS | <i>Construction Summary Worksheet</i> |
| GST192 | <i>GST/HST Transitional Rebate Application for Builders of New Housing on Leased Land</i> |
| GST193 | <i>GST/HST Transitional Rebate Application for Purchasers of New Housing</i> |
| GST495 | <i>Rebate Application for Provincial PART of Harmonized Sales Tax (HST)</i> |
| GST524 | <i>GST/HST New Residential Rental Property Rebate Application</i> |
| GST525 | <i>Supplement to the New Residential Rental Property Rebate Application - Multiple Units</i> |
| GST531 | <i>Return of self-assessment of the First Nations Goods and Services Tax (FNGST)</i> |
| RC1 | <i>Request for a Business Number (BN)</i> |

GST/HST Guides

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| RC4406 | <i>Will you do it for cash?</i> |
| RC4419 | <i>Financial Institution GST/HST Annual Information Schedule</i> |

GST/HST Info Sheets

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| GI-026 | <i>Visitor Rebate Program – Non-Residents Purchasing Accommodation: When is the Rebate Still Available?</i> |
| GI-027 | <i>Foreign Convention and Tour Incentive Program – Sponsors of Domestic Conventions: Application of the GST/HST to Admissions Sold to Non-Residents</i> |
| GI-028 | <i>Foreign Convention and Tour Incentive Program – Non-Resident Exhibitors: Application of GST/HST to Purchases and Rebate for Purchases</i> |
| GI-029 | <i>Foreign Convention and Tour Incentive Program – Sponsors of Foreign Conventions: What Is a Foreign Convention and Rebate for Purchases</i> |
| GI-030 | <i>Foreign Convention and Tour Incentive Program – Non-Registered Organizers of Foreign Conventions: Rebate for Purchases</i> |
| GI-031 | <i>Foreign Convention and Tour Incentive Program – Registrant Organizers and Convention Facility Operators: Paying and Crediting the Rebate Amount for Foreign Conventions</i> |
| GI-032 | <i>Foreign Convention and Tour Incentive Program – Non-Residents Purchasing Tour Packages: Rebate for Eligible Tour Packages</i> |
| GI-033 | <i>Foreign Convention and Tour Incentive Program – Non-Resident Tour Operators: Rebate for Accommodation Sold in Eligible Tour Packages</i> |
| GI-044 | <i>Foreign Convention and Tour Incentive Program – Tour Packages: What Is an Eligible Tour Package</i> |
| GI-045 | <i>Residential Care Facilities and Proposed Changes in the 2008 Budget</i> |

GST/HST Memoranda Series

| | |
|----------|---|
| 8.2 | <i>General Restrictions and Limitations</i> |
| 19.3.1.2 | <i>Stated Price Net of Rebate – GST at 5%</i> |
| 19.3.8 | <i>New Housing Rebates and the HST</i> |

19.3.8.1 *New Housing Rebates and HST at 13%*

GST/HST Notices

- Notice228 *Notice of Change - GST/HST Memoranda 4.4, Agriculture and Fishing*
Notice229 *Implementation of the Carcross/Tagish First Nations Goods and Services Tax*
Notice230 *First Nations Goods and Services Tax (FNGST) imposed by Shuswap, Akisquik, Lower Kootenay, St. Mary's and Tobacco Plains First Nations*
Notice231 *Notice of Change – GST/HST Technical Information Bulletin B-100, Standardized Accounting*

GST/HST Technical Information Bulletins

- B-038 *Returnable Containers Other than Beverage Containers (revised)*

Excise Duty Notices

- EDN18 *Questions and Answers on the Tobacco Products Inventory Tax*
EDN19 *Additional Information Concerning the Transitional Measures Regarding Compositional Standards for Spirits*
EDN20 *Budget Announcement – Excise Duty on Imitation Spirits*
EDN21 *Enhancements to Tobacco Compliance and Changes to Duty on Certain Tobacco Products*
EDBN12 *K50B Filing and Payment Schedules for Brewers (2008-2009)*

Excise Taxes and Special Levies Notices

- ETSL68 *Frequently Asked Questions Regarding Part 1 of the Excise Tax Act*

All GST/HST, excise duty, and excise taxes and special levies publications can be found on the CRA Web site at: www.cra-arc.gc.ca/tax/technical/menu-e.html.

Enquiries

To make enquiries regarding your GST/HST account, call Business Enquiries at 1-800-959-5525

To make enquiries regarding the status of specific GST/HST domestic rebate claims,
call 1-800-565-9353

To obtain copies of forms and publications, call 1-800-959-2221

If your business is located in Quebec please call the following toll-free number:
1-800-567-4692 or visit their Web site at www.revenu.gouv.qc.ca

The *Excise and GST/HST News* is published quarterly and highlights recent developments in the administration of the goods and services tax (GST) and harmonized sales tax (HST), First Nations goods and services tax (FNGST) and First Nations tax (FNT), softwood lumber products export charge, air travellers security charge (ATSC) as well as excise taxes and duties. If you would like to receive a link to each new edition of the *Excise and GST/HST News* as it is published, subscribe to the electronic mailing list.

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